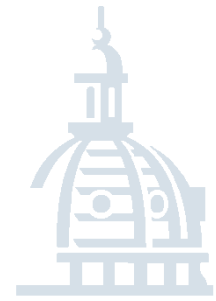


Fiscal Note

Fiscal Services Division



SF 452 – Auditor Election Deputy Salary (LSB2137SV)

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Fiscal Note Version – New

Description

[Senate File 452](#) provides that the annual salary of a county's deputy auditor in charge of elections administration will not exceed 85.0% of the annual salary of the county auditor.

Background

- For FY 2017, the statewide county auditor salaries for all 99 counties totaled \$5,873,707.
- Under current law, the first and second deputy auditor, treasurer, recorder, the deputy of motor vehicle registration and title division, and the deputy in charge of driver's license issuance have an annual salary not to exceed 85.0% of the deputy's principal officer. In offices where more than two officers are required, the maximum salary may not exceed 80.0% of the principal officer's salary.
- The following table provides examples of various county auditor salaries:

Example of Various County Auditor Salaries

County	County Auditor Salary	85.0% of County Auditor Salary	80.0% of County Auditor Salary	Difference Between 85.0% and 80.0%
Polk County	\$ 112,597	\$ 95,707	\$ 90,078	\$ 5,630
Woodbury County	\$ 84,624	\$ 71,930	\$ 67,699	\$ 4,231
Dubuque County	\$ 73,698	\$ 62,643	\$ 58,958	\$ 3,685
Mitchell County	\$ 54,866	\$ 46,636	\$ 43,893	\$ 2,743
Taylor County	\$ 44,150	\$ 37,528	\$ 35,320	\$ 2,208

Assumptions

- It is unknown if the deputy auditor in charge of elections' salary is currently at 80.0% of the county auditor's salary or at something less than that amount in each of the 99 counties.
- Based on the FY 2017 statewide county auditor salary total of \$5,873,707, 85.0% of that amount is \$4,992,651 and 80.0% of that amount is \$4,698,966.
- Any salary increase would be at the discretion of the county auditor and therefore, any county expenditure would be discretionary.

Fiscal Impact

The Bill increases the maximum amount paid to a deputy auditor in charge of elections from 80.0% of the county auditor's salary to 85.0%. If all 99 counties increased the deputy auditor in charge of elections' salaries from 80.0% to 85.0%, the increase in cost would be approximately \$293,685 across all 99 counties. Costs to some counties may be higher if the current salary of the deputy auditor in charge of elections is below the 80.0% threshold and the county decides to increase the salary to the 85.0% threshold. All costs are paid by the counties.

Source

Iowa State Association of Counties (ISAC)

/s/ Holly M. Lyons

March 8, 2017

The fiscal note for this Bill was prepared pursuant to Joint Rule 17 and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.
